

Message Text

UNCLASSIFIED

PAGE 01 GUATEM 01582 112304Z
ACTION EB-08

INFO OCT-01 ARA-10 ISO-00 AGRE-00 L-03 H-02 ITC-01 TRSE-00
COME-00 STR-04 /029 W
-----112322Z 001962 /63

P 112154Z MAR 77
FM AMEMBASSY GUATEMALA
TO SECSTATE WASHDC PRIORITY 5180

UNCLAS GUATEMALA 1582

E.O. 11652 NA
TAGS: ETRD, EAGR
SUBJ: COFFEE EXPORT TAXES

REF: STATE 51537

1. COFFEE EXPORT TAX RATE IS BASED ON FOB PRICE (NY EX-DOCK
MINUS \$6.35, WHICH REPRESENTS FREIGHT) AS FOLLOWS

PERICE PER 100-LB BAG	TAS
0 - \$35.00	NONE
35.01 - 40.00	5 PERCENT
40.01 - 45.00	15 PERCENT
45.01 - 50.00	30 PERCENT
50.01 ON	45 PERCENT

TAXES ASSESSED ACCORDING ABOVE TABLE ARE CALCULATED IN AN
UNUSUAL MANNER. AFTER \$35 PRICE IS EXCEEDED, THE TAX FROM \$35.01
TO \$40 IS 5 PERCENT, IF THE AMOUNT EXCEEDS \$40. THE EXCESS UP TO
\$45 IS TAXED 15 PERCENT IF THE AMOUNT PAID EXCEEDS \$45 UP TO
50, THEN THE EXCESS IS TAXED 30 PERCENT. THE BALANCE IS TAXED
AT 45 PERCENT. THUS USING THE MAR 1 PRICE, THE TAX IS \$110/100 #
SACK. THIS TAX RATE HAS NOT CHANGED SINCE 1974.

2. THERE IS NO MINIMUM EXPORT PRICE ON COFFEE. FOB PRICES
PAID ON MAR 1, 1977, WERE \$387.48 PER 100-POUND BAGS.
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BOSTER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: COFFEE, EXPORTS, CUSTOMS DUTIES
Control Number: n/a
Copy: SINGLE
Sent Date: 11-Mar-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977GUATEM01582
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770085-0177
Format: TEL
From: GUATEMALA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770370/aaaacjil.tel
Line Count: 56
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 02ddbab9-c288-dd11-92da-001cc4696bcc
Office: ACTION EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 STATE 51537
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 24-Sep-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3141373
Secure: OPEN
Status: NATIVE
Subject: COFFEE EXPORT TAXES
TAGS: ETRD, EAGR
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/02ddbab9-c288-dd11-92da-001cc4696bcc
Review Markings:
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